

THE BOARD OF COMMISSIONERS

TONI PRECKWINKLE
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March 24, 2015

Honorable Toni Preckwinkle
and Members of the Board of Commissioners
of Cook County
118 North Clark Street
Chicago, Illinois 60602

Honorable Larry R. Rogers, Jr.
Commissioner
Cook County Board of Review
118 North Clark Street, Room 601
Chicago, Illinois 60602

Honorable Dan Patlak
Commissioner
Cook County Board of Review
118 North Clark Street, Room 601
Chicago, Illinois 60602

Honorable Michael Cabonargi
Commissioner
Cook County Board of Review
118 North Clark Street, Room 601
Chicago, Illinois 60602

Re: IIG13-0053 (Board of Review – Ethics Compliance Review)

Dear President Preckwinkle and Commissioners of the Cook County Board and Board of Review:

This letter is written in accordance with Sections 2-284(5) and 2-289 of the Office of the Independent Inspector General Ordinance, Code of Ordinances, Cook County, Illinois, ch. 2, art. IV, div. 5 (2007) (the "OIIG Ordinance"), relative to a review conducted regarding attorneys who contribute to the campaigns of Cook County Board of Review Commissioners and also appear before the Cook County Board of Review on behalf of their clients.

Background

The Cook County Board of Review ("BOR") has the authority to review Cook County property owners' tax liabilities and determine whether a tax assessment is fair and correct pursuant to the property tax laws.¹ The BOR is comprised of three elected Commissioners who are authorized to preside over the property tax appeals process in Cook County. The BOR has the power to modify or confirm tax assessments in whole or in part based on the circumstances that exist in each property tax appeal. According to the BOR's website, 53,503 individuals filed appeals with the BOR seeking property tax abatements in 2013.

This review was conducted to determine whether attorneys who appear before the BOR seeking tax reductions for their clients also make contributions to the political campaigns of the BOR Commissioners. An important additional purpose of this review is to determine whether procedures have been put in place to detect and eliminate any conflicts of interest and even the appearance of impropriety relating to such campaign contributions.

OIG Findings and Conclusions

For this review we selected a sample of attorneys to determine whether there were attorneys who appeared before the BOR who also contributed to the election or retention campaigns of BOR Commissioners. We reviewed the BOR's case docket to identify attorneys who appeared before the BOR seeking a tax assessment reduction and selected 26 attorneys, one attorney from each letter of the alphabet, for our sample.

Next, we reviewed the Illinois Department of Election's database to determine whether the attorneys in our sample made campaign contributions to the BOR Commissioners. We also reviewed and included contributions made by the attorneys' spouses and employers in our data field. We found that contributions were made by 10 of the 26 attorneys in our sample (either by the individual or by his or her employer or both) from 1999 through 2013 in an amount totaling \$326,250.² Additional analysis revealed that three attorneys (and/or their employers) from the sample contributed a combined total of \$226,175 (69%) of the \$326,250 contributed during that period. The breakdown revealed that Attorney B and his employer contributed \$128,350, Attorney E and his employer contributed \$51,650, and Attorney N's employer contributed \$46,175.

¹ The Cook County Assessor's Office is responsible for the initial property value assessment for Cook County parcels.

² See Exhibit A, List of Contributions.

We believe that whenever money is contributed to a person having the ability to decide a matter for an individual where the individual may be affected differently than members of the general public, the possibility exists that a conflict of interest exists or that one may appear to exist. That is not to say that our review determined that members of the BOR were actually influenced by campaign contributions or otherwise engaged in any wrongdoing. However, absent adequate safeguards, an appearance of impropriety will continue to exist in such circumstances. Thus, unless protocols are put in place to minimize the potential for abuse and the appearance of impropriety, the public's confidence in its government will be lacking which in turn diminishes the credibility of the public agency at issue, the BOR in this case.

Therefore, we sought to identify any internal controls administered by the BOR that would detect and prevent any actual or perceived biases stemming from attorney campaign contributions to the BOR Commissioners. We initially attempted to subpoena all relevant information, though the BOR refused to produce the requested documentation and failed to honor the OIIG subpoena for records.³ Pursuant to a Freedom of Information Act request, we subsequently received a copy of the Board of Review's Ethics Policy to determine whether adequate safeguards regarding conflicts of interest exist. (BOR Ethics Policy is attached as Exhibit B).

While the BOR Ethics Policy does contain a section regarding conflicts of interest, that section does not adequately resolve the issues identified in this report. First, the conflict of interest section does not specifically address the issue of campaign contributions made by those appearing before the BOR. Second, the conflict of interest section in the BOR Ethics Policy applies almost exclusively to employees of the BOR other than the elected BOR Commissioners. In the BOR Ethics Policy, "employee" is defined as "an individual, *excluding officials*, employed by the Board whether part-time or full-time or by a contract of employment." (BOR Ethics Policy, Art. I, Definitions)(emphasis added). "Official" means "any elected Board official or appointed Board official regardless of whether the official is compensated or any appointed nonemployee member of any agency of the County." *Id.*

Section 2.7 of the BOR Ethics Policy entitled "Conflicts of Interest" specifically states that the provision is designed to establish standards and procedures that "*employees*" (not

³ The BOR has taken the position that it is not subject to the jurisdiction of the OIIG because the members of the BOR are separately elected Cook County officials and, therefore, it is not required to produce records pursuant to an OIIG subpoena. The BOR's position was recently rejected by the Cook County Circuit Court in a related matter involving the Cook County Assessor.

“officials”) must follow when conflicts of interest arise or other circumstances that create an appearance of impropriety to the public. (emphasis added). The section continues that “[i]n general, a conflict of interest exists when an *employee* knowingly benefits or has the potential to benefit financially, either directly or indirectly, . . . from his or her employment with the Board . . .” (emphasis added).

The conflict of interest section of the BOR Ethics Policy only substantively incorporates the word “official” in Section 2.7(a), and it is clear that the section as a whole applies almost exclusively to lower lever employees to the specific exclusion of the BOR Commissioners who receive campaign contributions.⁴

The BOR Ethics Policy does have provisions relating to limitations on contributions to candidates and BOR elected officials (Section 2.14), but that generally deals with persons or entities doing business with the BOR such as contractors and not to attorneys who appear before the BOR.

OIIG Recommendations

Again, while the initial scope of this review was not to determine whether any improper conduct occurred relating to actual conflicts of interest arising from attorneys making contributions to Commissioners before whom they practice, we did identify a critical vulnerability that creates the appearance of impropriety. And even though there is no specific allegation of wrongdoing against any of the BOR Commissioners, the existence of the issue itself serves to undermine the credibility of the office. Accordingly, we respectfully offer the following recommendations to assist in avoiding even the appearance of impropriety in the administration of the BOR:

1. The BOR should enact a provision in the BOR Ethics Policy prohibiting BOR Commissioners (and those running for such office) from soliciting or accepting campaign contributions from attorneys and litigants who appear before them;⁵

⁴ Section 2.7(b) supports Section 2.7(a) by requiring that full written disclosure of a conflict of interest or potential conflict of interest must be made. However, the disclosure requirement is limited to “employee[s]” and specifically excludes “officials” from the requirement.

⁵ While the rules for judges in the Circuit Court of Cook County contain no self-imposed ban on accepting campaign contributions from attorneys, other safeguards are in place that make the judiciary different in this regard from the BOR. For example, matters in the Circuit Court are two party adversarial proceedings in which a party may request recusal based on conflict of

2. Should the BOR elect to reject the first recommendation, the BOR should consider whether policies can be implemented for the recusal of BOR Commissioners who receive campaign contributions from attorneys and litigants who appear before them; and,
3. The BOR should revise the BOR Ethics Policy (a) to include BOR officials and not just employees to the prohibitions against conflicts of interest and to avoiding the appearance of impropriety set forth in Section 2.7, and (b) to extending the mandatory written disclosure requirement of such conflicts or potential conflicts set forth in Section 2.7(b) to BOR officials.

Finally, in accordance with Section 2-285(e) of the OIIG Ordinance, we respectfully request notification within 30 days of any action taken in response to these recommendations. Thank you for consideration to these issues. Please do not hesitate to contact me if you have any questions regarding this or any other matter.

Very truly yours,



Patrick M. Blanchard
Inspector General

cc: Ms. Kimberly Foxx, Chief of Staff, Office of the President
Ms. Tasha Cruzat, Deputy Chief of Staff, Office of the President
Ms. Laura Lechowicz Felicione, Special Legal Counsel to the President
Mr. Ranjit Hakim, Executive Director, Board of Ethics
Mr. William O'Shields, Chief Deputy Commissioner, Board of Review

interest and even appeal such a decision to a higher court. A reassignment based on a recusal is relatively easy in the Circuit Court of Cook County given the relatively large number of judges on the bench (unlike the three Commissioners that comprise the BOR). In fact, in the Circuit Court, a party may even avoid a potential conflict of interest issue simply by filing a motion for substitution for judge as a matter of right. Because the BOR is smaller and structured differently, we believe a self-imposed ban on accepting campaign contribution from attorneys should be implemented for the BOR.

Cook County Board of Review

Contributions 1999-2013

Contributor	Individual	Spouse	Employer*	Total
Attorney A	-	-	-	-
Attorney B	81,600	-	46,750	128,350
Attorney C	-	-	-	-
Attorney D	10,000	-	17,150	27,150
Attorney E	6,250	-	45,400	51,650
Attorney F	-	-	40,950	40,950
Attorney G	-	-	-	-
Attorney H	450	-	16,225	16,675
Attorney I	-	-	-	-
Attorney J	-	-	-	-
Attorney K	-	-	-	-
Attorney L	-	-	3,250	3,250
Attorney M	-	-	-	-
Attorney N	-	-	46,175	46,175
Attorney O	-	-	-	-
Attorney P	-	-	-	-
Attorney Q	-	-	-	-
Attorney R	-	-	-	-
Attorney S	-	-	-	-
Attorney T	-	-	-	-
Attorney U	-	-	4,500	4,500
Attorney V	-	-	-	-
Attorney W	4,800	-	-	4,800
Attorney X	-	-	-	-
Attorney Y	-	-	-	-
Attorney Z	2,750	-	-	2,750
Total	105,850	-	220,400	326,250

*Employer includes donations made by the business entity and/
or those employed by it

COOK COUNTY BOARD OF REVIEW ETHICS POLICY

(effective 10-2-12)

INTRODUCTION

The Board of Review was created by the Illinois State Legislature and is vested with quasi-judicial powers to adjudicate taxpayer complaints or recommend exempt status of real property. The Illinois Property Tax Code requires the Commissioners of the Board of Review to establish and enforce rules and regulations for the Board and its procedures. To this end, the Commissioners of the Cook County Board of Review adopt this Ethics Policy that establishes a Code of Conduct for the Commissioners and Board of Review employees.

ARTICLE I

DEFINITIONS

The following words, terms and phrases, when used in this Policy shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

"Agency" means the Cook County Board of Review and its employees.

"Board" or "Board of Review" means the Cook County Board of Review.

"Campaign for elective office" means any activity in furtherance of an effort to influence the selection, nomination, election, or appointment of any individual to any Federal, State, or local public office or office in a political organization, or the selection, nomination, or election of Presidential or Vice-Presidential electors, but does not include activities:

- (1) Relating to the support or opposition of any executive, legislative, or administrative action;
- (2) Relating to collective bargaining; or
- (3) That are otherwise in furtherance of a Commissioner's or employee's official duties.

"Candidate" means any person who has filed nominating papers or petitions for nomination or election to an elected office, or who has been appointed to fill a vacancy in nomination, and who remains eligible for placement on the ballot at

either a general primary election or general election or who has raised or expended money in pursuit of elected office.

"Collective bargaining" has the same meaning as that term is defined in Section 3 of the Illinois Public Labor Relations Act (5 ILCS 5/1-3).

"Compensated time" means any time worked by or credited to an employee that counts toward any minimum work time requirement imposed as a condition of employment but does not include any designated holidays or any period when the employee is on a leave of absence.

"Compensation" means money, anything of value or other pecuniary benefit received or to be received in return for, or as reimbursement for, services rendered or to be rendered.

"Compensatory time off" means authorized time off earned by or awarded to an employee to compensate him/her in whole or in part for time worked in excess of the minimum work time required of that employee as a condition of employment.

"Contract management authority" means personal involvement in or direct supervisory responsibility for the formation or execution of a Cook County Board of Review contract, including without limitation, the preparation of specifications, evaluation of bids or proposals, negotiation of contract terms or supervision of performance.

"Contribution" has the same meaning as that term is defined in Section 9-1.4 of the Election Code (10 ILCS 5/9-1.4).

"County" means Cook County, Illinois.

"Domestic Partner" means a "qualified domestic partner."

"Economic interest" means any interest valued or capable of valuation in monetary terms; provided that economic interest is subject to the same exclusion as financial interest.

"Employee" means an individual, excluding officials, employed by the Board whether part-time or full-time or by a contract of employment.

"Expenditure" means a payment, distribution, loan, advance, deposit, or gift of money or anything of value.

"Gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, or honoraria for speaking engagements related

to or attributable to government employment or the official position of an official or employee.

"Leave of absence" means any period during which an employee does not receive compensation for employment, service credit towards pension benefits, and health insurance benefits paid for by the employer.

"Legislation" means any ordinance, resolution, amendment, nomination, report or any other matter pending or proposed which may relate to the Board of Review.

"Official" means any elected Board official or appointed Board official regardless of whether the official is compensated or any appointed nonemployee member of any agency of the County.

"Person" means any individual, entity, corporation, partnership, firm, association, union, trust, estate, as well as any parent or subsidiary of any of the foregoing, and whether or not operated for profit.

"Political activity" means any activity in support of or in connection with any campaign for elective office or any political organization, but does not include activities relating to the support or opposition of any executive, legislative or administrative action; relating to collective bargaining; or that are otherwise in furtherance of the person's official duties.

"Political fundraising committee" means any fund, organization, political action committee or other entity that, for purposes of influencing in any way the outcome of any election, receives or expends money or anything of value or transfers money or anything of value to any other fund, political party, candidate, organization, political action committee, or other entity.

"Political organization" means a party, committee, association, fund, or other organization (whether or not incorporated) that is required to file a statement of organization with the State Board of Elections or a county clerk under Section 9.3 of the Election Code (10 ILCS 5/9-3), but only with regard to those activities that require filing with the State Board of Elections or a county clerk.

"Professional services" means services in any occupation requiring advanced or specialized education and training, including without limitation law, accounting, insurance, real estate, engineering, medicine, architecture, dentistry, banking, finance, public relations, education or consulting.

"Prohibited political activity" means:

- (1) Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.

- (2) Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
- (3) Soliciting, planning the solicitation of, or preparing any document or report regarding any thing of value intended as a campaign contribution.
- (4) Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
- (5) Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
- (6) Assisting at the polls on election day on behalf of any political organization or candidate for elective office or for or against any referendum question.
- (7) Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum questions or helping in an effort to get voters to the polls.
- (8) Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
- (9) Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
- (10) Preparing or reviewing responses to candidate questionnaires in connection with a campaign for elective office or on behalf of a political organization for political purposes.
- (11) Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
- (12) Campaigning for any elective office or for or against any referendum question.
- (13) Managing or working on a campaign for elective office or for or against any referendum question.
- (14) Serving as a delegate, alternate, or proxy to a political party convention.
- (15) Participating in any recount or challenge to the outcome of any election.

"Prohibited source" means any person or entity who:

- (1) Is seeking official action:
 - a. By the official; or

- b. In the case of an employee, by the employee or by the official, or other employee directing the employee.
- (2) Does business or seeks to do business:
 - a. With the official; or
 - b. In the case of an employee, with the employee or with the official, or other employee directing the employee.
- (3) Conducts activities regulated:
 - a. By the official; or
 - b. In the case of an employee, by the employee or by the official or other employee directing the employee.
- (4) Has interests that may be substantially affected by the performance or non-performance of the official duties of the official or employee.

"Relative" means a person who is related to an official or employee as spouse or as any of the following, whether by blood or by adoption: parent, child, brother or sister, aunt or uncle, niece or nephew, grandparent, grandchild, father-in-law, mother-in-law, son-in-law, daughter-in-law, stepfather or stepmother, stepson or stepdaughter, stepbrother or stepsister, half-brother or half-sister.

"Single candidacy" means the time period during which a candidate is seeking office with primary election and general election being separate candidacies.

"Statement" means the Statement of Interest Disclosure Report form.

ARTICLE II

CODE OF CONDUCT

2.1 Fiduciary duty

Officials and employees shall at all times in the performance of their public duties owe a fiduciary duty to the Board of Review.

2.2 Improper influence

- (a) No official or employee shall make, participate in making or in any way attempt to use their official position to influence any Board decision or action in which the official or employee knows, has reason to know or should know that the official or employee has any economic interest distinguishable from that of the general public of Cook County.

- (b) No official or employee shall consider race, ethnicity, religion, gender, or sexual orientation when analyzing an assessment appeal.
- (c) Employees who are also public officials shall not knowingly be involved in or knowingly attempt to influence their constituents' appeals.
- (d) Officials and employees shall report to the Ethics Officer or any official and the Ethics Officer or official shall record in writing all instances of contact with political figures or organizations which attempt to influence Board employment decisions or actions regarding assessment appeals before the Board through threats or intimidation. Such record shall then be forwarded to the Ethics Officer and all three Commissioners of the Board.
- (e) Officials and employees, upon proper disclosure to the Ethics Officer in writing and recusal from consideration and the decision, may represent themselves before the Board, but they shall not represent others before the Board. Officials and employees shall not have an interest in the representation of others before the Board whose interest is adverse to that of the Board, unless the interest is wholly unrelated to the employee's duties and responsibilities.
- (f) Officials and employees shall not promise or guarantee the outcome of any Board action but may reassure residents of Cook County and their legal representatives of a fair and impartial review.

2.3 Dual employment

- (a) No official or employee shall accept other employment which will impair his or her independence of judgment in the exercise of their official duties.
- (b) No official or employee shall accept other employment which will impair his or her ability to perform Board duties and responsibilities.

2.4 Receiving and Soliciting Gifts and Favors

- (a) "Gift ban." Except as otherwise provided in this Policy, no official or employee shall intentionally solicit or accept any gift from any prohibited source or in violation of any applicable federal or State statute, rule, or regulation, or any County ordinance, rule or regulation. This ban applies to and includes gifts given to an official's or employee's spouse, civil union partner, domestic partner or immediate family living with the official or employee. Immediate family is defined as the parent, child and sibling of the employee, official or their respective spouse, civil union partner, or domestic partner. No prohibited source shall intentionally offer or make a gift that violates this Section.

(b) "Exceptions." The restriction in Section 2.4 (a) does not apply to the following:

- (1) Opportunities, benefits, and services that are available on the same conditions as for the general public.
- (2) Anything for which the official or employee or his or her spouse or immediate family member living with him or her pays the market value.
- (3) Any (i) contribution that is lawfully made under the Election Code or under this Policy or (ii) activities associated with a fundraising event in support of a political organization or candidate.
- (4) Educational materials and missions.
- (5) Travel expenses for a meeting to discuss Board business.
- (6) A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's finance or fiancée.
- (7) Anything provided by an individual on the basis of a personal relationship unless the official or employee has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the official or employee and not because of the personal friendship.

In determining whether a gift is provided on the basis of a personal relationship, the official or employee shall consider the circumstances under which the gift was offered, such as:

- (i) The history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals;
- (ii) actual knowledge of the official or employee that the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and

- (iii) actual knowledge of the official or employee that the individual who gave the gift personally paid for the gift at the same time gave the same or similar gifts to other officials or employees or their spouses or immediate family members living with them.
- (8) Food or refreshments not exceeding \$75.00 per person in value on a single calendar day; provided that the food or refreshments are (i) consumed on the premises from which they were purchased or prepared or (ii) catered. For purposes of this subsection, "catered" means food or refreshments that are purchased ready to eat and delivered by any means.
- (9) Food, refreshments, lodging, transportation, and other benefits resulting from the outside business or employment activities (or outside activities that are not connected to the duties of the official or employee as an office holder or employee) of the official or employee, or the spouse of the official or employee, if the benefits have not been offered or enhanced because of the official position or employment of the official or employee, and are customarily provided to others in similar circumstances.
- (10) Intra-governmental and inter-governmental gifts. For purpose of this Policy, "intra-governmental gift" means any gift given to an official or employee of a County agency from another official or employee of the same County agency; and "inter-governmental gift" means any gift given to an official or employee of County agency or department by an official or employee of another County agency or department, of a State of Illinois agency, of a federal agency, or any governmental entity.
- (11) Bequests, inheritances, and other transfers at death.
- (12) Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.00.

Each of the exceptions listed in this subsection (b) is mutually exclusive and independent of one another.

- (c) An official or employee does not violate this Policy if the official or employee promptly takes reasonable action to return the gift from a prohibited source to that source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as now or hereafter amended, renumbered, or succeeded.

- (d) Gifts which have a value of greater than \$100 (or a series of gifts with an aggregate value of greater than \$100 from one prohibited source during any twelve month period) received and retained by any official or employee from a prohibited source shall be disclosed to the Chief Ethics Officer by the recipient within ten (10) business days of receipt. The disclosure shall include the name and government title of the recipient; the name, address, occupation and employer of the donor; a description of the gift and its value; and the intended use or disposition of the gift.
- (e) Any and all gifts having a value greater than \$100 and received by an official or employee for participating in speaking engagements, lectures, debates or organized discussion forums arising out of his or her Board employment shall be disclosed to the Chief Ethics Officer within ten (10) business days of receipt.
- (f) No official or employee shall accept from a person or entity appearing before the Board any goods or refreshments for use during official Board activities. (The \$75.00 per person per day exception does not apply to this prohibition.)

2.5 Political Activity

- (a) No official or employee shall compel, coerce or intimidate any Board official or employee to make or refrain from making any political contribution. No official shall directly solicit any political contribution from his or her employee or their spouse, civil union partner, domestic partner or any member of their immediate family living with the employee.
- (b) Board employees shall not give financial campaign contributions to Board Commissioners and Board Commissioners shall not knowingly accept financial campaign contributions from Board employees or their spouse, civil union partner, domestic union partner or any member of their immediate family living with the employee.
- (c) No employee with contract management authority shall serve on the political fundraising committee of any official.
- (d) Board employees shall not intentionally perform any prohibited political activity during any compensated time (other than vacation, personal, or compensatory time off.) At no time shall any official or employees intentionally misappropriate or use any Board or County property or resources by engaging in any political activity for the benefit of any campaign for elected office or any political organization.

- (e) At no time shall any official or employee intentionally misappropriate or use the services of any Board employee by requiring that employee to perform any prohibited political activity
 - (1) as part of that employee's Board duties,
 - (2) as a condition of Board employment, or
 - (3) during any time off that is compensated by the Board, such as vacation, personal, or compensatory time off.
- (f) A Board employee shall not be required at any time to participate in any prohibited political activity in consideration for that employee being awarded any additional compensation or employee benefit, in the form of a salary adjustment, bonus, compensatory time off, continued employment, or otherwise.
- (g) A Board employee shall not be awarded any additional compensation or employee benefit, in the form of a salary adjustment, bonus, compensatory time off, continued employment, or otherwise, in consideration for the employee's participation in any prohibited political activity.
- (h) Nothing in this section prohibits activities that are otherwise appropriate for an official or employee to engage in as a part of his or her Board or employment duties.
- (i) Nothing in this section prohibits activities that are undertaken on a voluntary basis as permitted by law.

2.6 Newsletters, brochures, public service announcements, and promotional materials

- (a) Board funds and resources may not be used by any elected Board official to print or pay for the printing of any newsletters or brochures during the period beginning February 1 of the year of a general primary election and ending the day after such general primary election and during a period beginning September 1 of the year of a general election and ending the day after such general election if the elected Board official is a candidate in such primary or general election. A Board elected official may not mail, during the period beginning February 1 of the year of a general primary election and ending the day after such general primary election and during a period beginning September 1 of the year of a general election and ending the day after such general election, any newsletters or brochures that were printed at any time using Board funds or resources if the elected Board official is a candidate in such primary or general election.

- (b) This section shall not apply to any informational brochures that are solely related to and accompany any mailing regarding valuation complaints filed with the Board and actions related to those complaints; or to a brochure mailed to a constituent in response to that constituent's inquiry concerning the needs of that constituent or questions raised by that constituent.
- (c) No public service announcement or advertisement that is on behalf of any Board administered program and contains the proper name, image, or voice of any elected Board official shall be broadcast or aired on radio or television or printed in a commercial newspaper or commercial magazine at any time on or after the date that the elected Board official files nominating papers for any elected office, and for any time thereafter that the elected Board official remains a candidate for any office.
- (d) The proper name or image of a Board of Review Commissioner may not appear on any of the following items, if public funds are used in their design, production and/or distribution:
 - (1) Bumper stickers;
 - (2) Commercial billboards;
 - (3) Lapel pins or buttons;
 - (4) Magnets; or
 - (5) Stickers.

2.7 Conflicts of interest

The purpose of this policy is to establish and advise all employees of the ethical standards and procedures the employees must follow when conflicts of interest arise or other circumstances exist that impair or may impair an employee's ability to fairly and impartially perform the duties of his or her position with the Board, or may create an appearance of impropriety to the public. Employees shall not allow their job performance to be influenced by potential personal advantages or gains, or by other employees of the Board who may experience a personal advantage or gain as a result of Board action.

In general, a conflict of interest exists when an employee knowingly benefits or has the potential to benefit financially, either directly or indirectly, from his or her employment with the Board, excluding compensation and benefits paid by the Board. An inherent conflict of interest exists when an employee has a direct or indirect interest in real property located in Cook County, and that real property is the subject matter of a complaint or application filed with or pending before the Board. By law, the Board is required to act upon that complaint or application, and the action of the Board may benefit the employee directly or indirectly. Under these circumstances, it is presumed that the employee's interest in the property impairs or may impair the employee's judgment in performing the duties of the employee's position with the Board, and creates an appearance of impropriety for the Board and the employee. Therefore, an employee shall either

refrain from using the Board's appeal procedures with respect to such property; or, if the employee is permitted to use the Board's appeal procedures under this policy, the employee shall first disclose the conflict of interest and thereafter be disqualified from acting upon the complaint or application in any manner unless otherwise provided by this policy.

- (a) No official or employee shall make, or participate in making, or knowingly attempt to influence any Board decision with respect to any matter in which the official or employee, or the spouse, or civil union partner, or domestic partner, or dependent of the official or employee, has any economic interest distinguishable from that of the general public. For purposes of this section, the term "dependent" shall have the same meaning as provided in the U.S. Internal Revenue Code, as amended.
- (b) Any employee who has a conflict of interest as described by Subsection (a) of this section shall make full disclosure to the Ethics Officer or any official in writing of the facts creating the conflict or potential conflict of interest as soon as the employee or official becomes aware of such conflict and shall not take any action or make any decisions regarding that particular matter. All disclosures shall be made promptly and in writing, and be signed by the employee making the disclosure. The disclosure shall be made on a form provided by the Board and available to all employees. Said forms include the following:
 - (1) Cook County Board of Review Employee's Disclosure of Conflict of Interest & Disqualification Form; and
 - (2) Cook County Board of Review Recusal Form.

2.8 Representation of other persons

- (a) No elected official or employee may represent, or have an economic interest in the representation of any person other than the Board in a formal or informal proceeding or transaction before the Board in which the Board's action or non--action is of a non-ministerial nature.
- (b) No elected official or employee may have an economic interest in the representation of any person in any judicial or quasi-judicial proceeding before any administrative agency or court in which the Board is a party and that person's interest is directly adverse to that of the Board.
- (c) No appointed official may represent any person in the circumstances described in Subsection (a) or (b) of this section unless the matter is wholly unrelated to the appointed official's Board duties and responsibilities.

- (d) For purposes of this section, the term "economic interest" shall not include the interest of the spouse, domestic partner or civil union partner of an official or employee which interest is related to the independent occupation, profession or employment of the spouse.

2.9 Post employment restrictions

- (a) No former official or employee shall assist or represent any person other than the Board in any judicial or administrative proceeding involving the Board if the official or employee was counsel of record or participated personally and substantially in the proceeding during his or her term of office or employment.
- (b) No former official or employee shall assist or represent any person in any business transaction involving the Board, if the official or employee participated personally and substantially in that transaction during his or her term of office or employment.
- (c) No former official or employee may, for a period of one year after the termination of his or her term of office or employment, knowingly accept employment or receive compensation or fees for services from an employer if the employee or official, during the year immediately preceding termination of Board employment and on behalf of the Board, participated personally and substantially in the decision to award Board contracts with a cumulative value of over \$25,000.00 to the person or entity, or its parent or subsidiary.
- (d) No former official or employee shall personally handle matters before the Board of Review that the former official or employee personally handled as an analyst at the agency for the specific appeal period, or year.
- (e) The requirements of this section may be waived by the Board of Review Commissioners if they find in writing that the Board's negotiations and decisions regarding the procurement of the contract or contracts were not materially affected by any potential for employment of that official or employee by the employer.
- (f) This section applies only to persons who terminate an affected position on or after the effective date of this policy.

2.10 Board-owned & County-owned property

No official or employee shall engage in or permit the unauthorized use of Board-owned or Board-leased property. Board-owned and Board-leased property shall only be used for official Board and/or County business. No official or employee shall engage in or permit the unauthorized use of County-owned or County-

leased property. County-owned and County-leased property shall only be used for official Board and/or County business.

2.11 Interest in Board business

- (a) No elected official or employee shall have a financial interest in his or her own name or in the name of any other person in any contract, work or business of the Board or in the sale of any article, whenever the expense, price or consideration of the contract, work, business or sale is paid with funds belonging to or administered by the Board or the County. Compensation for property taken pursuant to the County's eminent domain power shall not constitute a financial interest within the meaning of this section. Unless sold pursuant to a process of competitive bidding following public notice, no elected official or employee shall have a financial interest in the purchase of any property that:
 - (1) Belongs to the Board or the County;
 - (2) Is sold for taxes or assessments; or
 - (3) Is sold by virtue of legal process at the suit of the Board or the County.
- (b) No appointed official shall engage in a transaction described in Subsection (a) of this section unless the matter is wholly unrelated to the appointed official's County duties and responsibilities.
- (c) For purposes of this section, the term "financial interest" shall not include the interest of the spouse, civil union partner, or domestic partner of an official or employee which interest is related to the independent occupation, profession or employment of the spouse, civil union partner or domestic partner.

2.12 Employment of relatives

- (a) No official or employee shall participate in a hiring decision, or shall employ or advocate for employment, in any agency over which such official or employee either serves or over which he or she exercises authority, supervision or control, any person who is a relative or domestic partner of said official or employee, or in exchange for or in consideration of the employment of any said official's or employee's relatives or domestic partners, by any other official or employee.
- (b) No official or employee, on behalf of the Board, shall participate in a decision whether to contract with any person with whom or in which the official or employee knows that a relative, domestic partner or civil union partner of that official or employee has a financial interest. No official or

employee shall exercise contract management authority where any relative or domestic partner of the official or employee is employed by or has contracts with persons doing Board work over which the Board official or employee has or exercises contract management authority.

2.13 Whistleblower protection.

- (a) No employee shall be discharged, threatened or otherwise discriminated against regarding compensation, terms, conditions, location or privileges of employment because:
 - (1) The employee reports or is about to report verbally or in writing, a violation or suspected violation of this Policy; or
 - (2) The employee is requested to participate in an investigation, hearing or inquiry held pursuant to this policy, or in any related court action.
- (b) This section shall not apply to an employee who knowingly makes a false report.

2.14 Limitations of contributions to candidates and elected officials.

- (a) No person shall make contributions exceeding the limits established by the Election Code, 10 ILCS 5/9-1 et seq., when making contributions to Cook County Board of Review Commissioners or candidates for Commissioner except as otherwise provided herein.
- (b) No person who does business with the Board of Review or who has done business with the Board of Review within the preceding four years or is seeking to do business with the Board of Review shall make contributions in an aggregate amount exceeding \$750.00:
 - (1) To any candidate for Board of Review Commissioner or elected Board of Review Commissioner during a single candidacy; or
 - (2) To any elected official of the Board of Review during any nonelection year of his or her term; or
 - (3) To any local, state, or federal campaign committee that is controlled by, or established in support of, a candidate for Board of Review Commissioner or an elected Board of Review Commissioner.

The combined effect of these provisions is intended to permit total contributions up to, but not exceeding, \$1,500.00 per person in a year in which a candidacy occurs. A year, for purposes of this section, is from January 1 to December 31 of each year.

- (c) For purposes of Subsection (b) of this section, an entity and its subsidiaries, parent company or otherwise affiliated companies, and any of their employees, officers, directors and partners who make a political contribution for which they are reimbursed by the entity or its affiliates shall be considered a single person. However, nothing in this provision shall be construed to prohibit such an employee, officer, director or partner from making a political contribution for which he is not reimbursed by a person with whom he or she is affiliated, even if that person has made the maximum contribution allowed under Subsection (b) of this section.
- (d) Any contributions made under this section shall be reported as required by the Election Code, 10 ILCS 5/1-1 et seq.
- (e) For purposes of Subsection (b) of this section, "done business" or "does business" means any one or any combination of sales, purchases, leases or contracts to, from or with the Board of Review or any County agency in excess of \$10,000.00 in any 12 consecutive months or during the previous four years."
- (f) For purposes of Subsection (b) of this section, "seeking to do business" means taking action within the past six months to obtain a contract or business with the Board of Review when, if such action were successful, it would result in the person doing business with the Board of Review as defined in Subsection (e) of this section.
- (g) Any firm, or its officers, directors or partners, contracted by the Board of Review to provide financial audits of Board of Review finances are prohibited from making campaign contributions to any Board of Review Commissioner or candidate for Board of Review Commissioner.
- (h) Any firm, or its officers, directors or partners, contracted by the Board of Review to act as financial council, bond council, underwriter's council, legal council, or financial manager for the issuance of any bond is prohibited from making campaign contributions to any Board of Review Commissioner or candidate for Board of Review Commissioner.
- (i) Any candidate for Board of Review Commissioner or any current elected Board of Review Commissioner shall return contributions found in excess of the limitations set forth in this section within 30 days of notification. Failure to return contributions within 30 days shall be a violation of this section.

2.15 Ethics Education Seminar

Each elected official and employees of the Board of Review shall attend an ethics education seminar offered on a regular basis by the Board's Ethics Officer

within 120 days of the approval of this Policy by the Commissioners of the Board of Review or within 60 days of becoming an elected official or an employee of the Board of Review (or as soon thereafter as an ethics education seminar is offered by the Board's Ethics Officer) and every year thereafter. The seminar shall educate persons as to their duties and responsibilities under this policy.

2.16 Use or Disclosure of Confidential Information

- (a) No official or employee shall use or disclose confidential information, other than:
 - (1) In the performance of his or her official duties;
 - (2) As may be required by law; or
 - (3) As permitted in Section 2.13 confidential information gained in the course of or by reason of his position or employment. For purposes of this subsection, the term "confidential information" means any information that may not be obtained pursuant to the Illinois Freedom of Information Act, as amended.
- (b) No Board employee shall disclose to any unauthorized person any confidential information acquired in the course of employment, or acquired through unauthorized disclosure by another, for any purpose except as noted in paragraph (e) below.
- (c) Confidential information includes, but is not limited to, information on pending cases that are not already a matter of public record and information concerning the decision-making process of particular Commissioners or Board employees.
- (d) Confidential information that is available to specific individuals by reason of statute, rule, or administrative policy shall be provided only by persons authorized by the Commissioners to release or disclose such information.
- (e) Board employees have a duty to inquire as to the confidentiality of information whenever doubt arises as to whether such information is confidential or public.
- (f) Board employees have a duty to report any information to the Ethics Officer when the employee believes such information is or may be evidence of a violation of law, constitute unethical conduct or a violation of this policy.

ARTICLE III

Financial Disclosure

3.1 Filing of Disclosure Statements

On or before October 1st of each year, every employee of the Board shall file a Statement of Interest Disclosure Report Form with the Ethics Officer. Failure to file by the deadline shall constitute a violation of this policy.

3.2 Extension

All employees may affect one thirty (30) day extension of time for filing the Statement of Interest Disclosure Report Form with the Ethics Officer. Failure to file by the extended deadline shall constitute a violation of this chapter.

3.3 Receipt

A statement of financial interests is considered filed when it is properly completed and received by the Ethics Officer.

ARTICLE IV

Sanctions for Violation

4.1 Employment sanctions

Any employee or official found to have violated any provision of this Policy, or to have knowingly furnished false or misleading information in any investigation, hearing or inquiry held pursuant to this article, shall be subject to employment sanctions, up to and including discharge. The provisions of this article shall not limit the power of officials to otherwise discipline employees.

4.2 Validity of contract

Any contract negotiated, entered into, or performed in violation of any of the provisions of this article shall be voidable by the Board.

ARTICLE V

Miscellaneous Provisions

5.1 Ethics Officers

- (a) The Board shall designate a Chief Ethics Officer.
- (b) The Chief Ethics Officer shall:
 - (1) review statements of economic interest and disclosure forms of Board officials and employees; and
 - (2) provide guidance to Board officials and employees in the interpretation and implementation of this Policy which Board officials and employees may in good faith rely upon. Such guidance shall be based, wherever possible, upon legal precedent in court decisions, opinions of the Attorney General, and findings and opinions of relevant state and local agencies.

5.2 Access to non-public areas of the Board

The Board will implement procedures to document entry by persons other than Board employees and other authorized personnel to those portions of the Board's office not open and accessible to the general public.

5.3 Severability

If any provision of this Policy or application thereof to any Person or circumstances is held unlawful or otherwise invalid, such invalidity does not affect other provisions or applications of this Policy which can be given effect without the invalid application or provision, and to this end each such invalid provision or application of this Policy is severable. It is hereby declared to be the intent of the Commissioners of the Board that this Policy would have been issued had any such unlawful or otherwise invalid provision or application not been included.